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Attorneys for Defendants

Norfolk Southern Corporation, Norfolk Southern Railway Company and The Kansas City Southern Railway Company

**UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK**

SOMPO JAPAN INSURANCE COMPANY OF AMERICA, and SOMPO JAPAN INSURANCE, INC.

Plaintiffs,

- against -

NORFOLK SOUTHERN RAILWAY COMPANY, NORFOLK SOUTHERN CORPORATION, and THE KANSAS CITY SOUTHERN RAILWAY COMPANY

Defendants.

NO.: 07 CIV. 2735

JUDGE CHIN

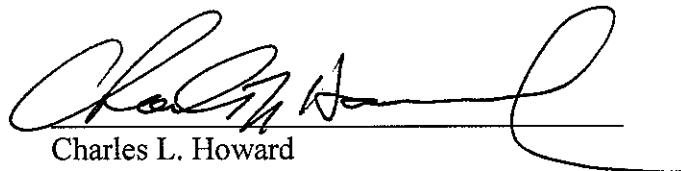
DECLARATION OF CHARLES L. HOWARD IN SUPPORT OF DEFENDANTS' OPPOSITION TO PLAINTIFFS' MOTION FOR PARTIAL SUMMARY JUDGMENT

I, Charles L. Howard, declare that I am a principal of Keenan Cohen & Howard P.C., attorneys for defendants Norfolk Southern Railway Company, Norfolk Southern Corporation, and The Kansas City Southern Railway Company.

1. Attached hereto as Exhibit A are true and accurate copies of "Railhighway Manifests", generated by Norfolk Southern Railway Company ("NSR"), and "Railhighway Waybills", generated by The BNSF Railway Company ("BNSF"), for each of the containers identified in "Plaintiffs' Statement of Undisputed Material Facts Per Local Rule 56.1" ("Plaintiffs' Statement"; Dkt. No. 13).

2. Attached hereto as Exhibit B is a true and accurate copy of the "Intermodal Transportation Agreement" ("YMITA") to which NSR and Yang Ming Marine Transport Corporation, Ltd., ("Yang Ming") are parties.

3. Attached hereto as Exhibit C is a true and accurate copy of the "Intermodal Transportation Agreement" ("NYKITA") to which NSR and NYK Line (North America), Inc. ("NYK") are parties.



The image shows a handwritten signature in black ink, appearing to read "Charles L. Howard". Below the signature, the name "Charles L. Howard" is printed in a standard black font.

Dated: September 21, 2007

CERTIFICATE OF SERVICE

I, the undersigned counsel, hereby certify that on September 21, 2007, a true and correct copy of the foregoing Declaration of Charles L. Howard in Support of Defendants' Opposition to Plaintiffs' Motion for Partial Summary Judgment was filed electronically. Notice of this filing will be sent to the following party, listed below, by operation of the Court's electronic filing system. Parties may access this filing through the Court's system.

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By: /s/ Charles L. Howard
Charles L. Howard